

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

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**CIVIL MINUTES - GENERAL**

Case No.	CV 12-7321 CAS (PLAx)	Date	May 21, 2013
Title	HENRY ANTHONY WILLIAMS V. COMMISSION OF INTERNAL REVENUE		

Present: The Honorable	CHRISTINA A. SNYDER	
Catherine Jeang	Not Present	N/A
Deputy Clerk	Court Reporter / Recorder	Tape No.
Attorneys Present for Plaintiffs:	Attorneys Present for Defendants	
Not Present	Not Present	

**Proceedings:** (IN CHAMBERS): PLAINTIFF'S MOTION TO VACATE ORDER FROM COURT'S CALENDAR TO RECONSIDER (Filed May 17, 2013)

PLAINTIFF'S MOTION TO SET ASIDE OPPOSITION TO AMEND THE COMPLAINT AS UNTIMELY (Filed May 17, 2013)

The Court finds this motion appropriate for decision without oral argument. Fed. R. Civ. P. 78; Local Rule 7-15. Accordingly, the hearing date of June 17, 2013 is vacated, and the matter is hereby taken under submission.

Plaintiff filed the instant action on August 24, 2012 against the United States, the Commissioner of the Internal Revenue Service ("IRS"), and the California Franchise Tax Board. Plaintiff's complaint asserts tort claims against the United States and a claim under the Freedom of Information Act, 5 U.S.C. § 552 ("FOIA"). On April 19, 2013, defendants filed a motion to dismiss this case for lack of subject matter jurisdiction, which the Court granted in an order dated May 16, 2013. Dkt. #26.

Plaintiff now asks the Court to reconsider its May 16, 2013 order, arguing that defendants' motion to dismiss for lack of subject matter jurisdiction was untimely, and that his pleadings should be construed liberally due to his status as a *pro se* litigant. See Haines v. Kerner, 404 U.S. 519, 520 (1972). Neither of these arguments provides a basis for reconsideration, because the timing of defendants' filings is not relevant to this Court's subject matter jurisdiction over the underlying case, and a liberal construction of plaintiff's filings does not change the Court's conclusion that it lacks subject matter

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jurisdiction over this case due to the manifest insubstantiality of plaintiff's complaint. See Dkt #26. Accordingly, the Court DENIES plaintiff's motion for reconsideration.

IT IS SO ORDERED.

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Initials of Preparer	CMJ		